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SURFACE TRANSPORTATION BOARD

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OF COUNSEL  
URBAN A. LESTER

December 21, 2006

Mr. Vernon A. Williams  
Secretary  
Surface Transportation Board  
Washington, D.C. 20423

Dear Mr. Williams:

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11301(a) are two (2) copies of a Partial Release dated as of December 20, 2006, a secondary document as defined in the Board's Rules for the Recordation of Documents.

The enclosed document relates to the Memorandum of Master Equipment Lease Agreement previously filed with the Board under Recordation Number 25227.

The name and address of the party to the enclosed document are:

Lessor: Bank of America  
(successor to Fleet Capital Corporation)  
One Financial Plaza  
Providence, Rhode Island 02903

[Lessee: The Andersons, Inc.  
480 West Dussel Drive  
Maumee, Ohio 43537]

Mr. Vernon A. Williams  
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A description of the railroad equipment covered by the enclosed document is:

9 cars within the series AEX 5560 - AEX 5613 as more particularly set forth in the equipment schedule attached to the document.

A short summary of the document to appear in the index is:

Partial Release.

Also enclosed is a check in the amount of \$34.00 payable to the order of the Surface Transportation Board covering the required recordation fee.

Kindly return stamped copies of the enclosed document to the undersigned.

Very truly yours,



Robert W. Alvord

RWA/sem  
Enclosures

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## PARTIAL RELEASE

KNOW ALL MEN BY THESE PRESENTS: Bank of America (successor-by-merger to Fleet Capital Corporation) hereby releases all of its right, title and interest in and to, the railcars more specifically described as follows:

See Exhibit A

The primary document(s) to which this PARTIAL release relates, are between Bank of America (successor-by-merger to Fleet Capital Corporation) (Lesssor/Secured Party) and The Andersons, Inc. (Lessee/Debtor), were recorded with the Surface Transportation Board, under Recordation Number 25227 dated September 29, 2004.

IN WITNESS WHEREOF, Bank of America (successor-by-merger to Fleet Capital Corporation), has hereunto set its name, by its proper office thereunto duly authorized, this \_\_\_ day of December, 2006.

BANK OF AMERICA (successor-by-merger to Fleet Capital Corporation)

By: Sandra Buonantu

STATE OF Rhode Island)  
County of Providence) SS

On this 20th day of December, 2006, personally appeared Sandra Buonantu to me personally known, who, being duly sworn, did say that she (he/she) is the Vice President of Bank of America (successor-by-merger to Fleet Capital Corporation), and that said instrument was signed by authority of its board of directors, and she (she/he) acknowledged said instrument to be the free act and deed of said corporation.

BEFORE ME: [Signature]  
Notary Public

Expiration: 4-11-2007

**EXHIBIT A**

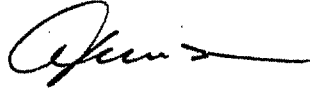
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AEX005613

**CERTIFICATION**

I, Robert W. Alvord, attorney licensed to practice in the State of New York and the District of Columbia, do hereby certify under penalty of perjury that I have compared the attached copy with the original thereof and have found the copy to be complete and identical in all respects to the original document.

Dated: \_\_\_\_\_

12/21/06



\_\_\_\_\_  
Robert W. Alvord